

***Instructions for Completing  
the Six-Year Nongeneral Fund  
Revenue Estimates***



**Virginia Department of Planning and Budget  
October 15, 2001**

## Overview

An Access 2000 database application has been provided for your agency's use in developing the six-year nongeneral fund revenue estimates. This database is identified as "2002NGF.mdb." It is available on DPB's web site ([www.dpb.state.va.us](http://www.dpb.state.va.us)) by clicking on the "State Agency Services" followed by clicking the "Forms and Instructions" button. Agencies should complete the forms included and submit them return them via email to DPB at: [budget@dpb.state.va.us](mailto:budget@dpb.state.va.us).

However, **agencies should not make formatting changes to the data input documents provided for your use.** Agency submissions will be merged into a larger database and provided to the Department of Accounts for entry into CARS. This application has been formatted to facilitate this transmission.

You should save an electronic copy of the database before submitting it to DPB. Your agency copy will serve as backup for validation purposes. (NOTE: See DPB's file naming standard at the end of these instructions.) **In addition, you should provide your DPB budget analyst with a separate explanation for any assumptions used to calculate your nongeneral fund revenue estimates.**

Note: Institutions of higher education should revise their original fiscal year 2002 estimates and develop new estimates for fiscal years 2003 and 2004. All other agencies should report a revised estimate for fiscal year 2002 and a new estimate for fiscal years 2003 through 2008.

NOTE: If any of your agency's reported revenues are used to support capital projects, please show the amounts used for capital as a special note at the bottom of Part I "Comments."

## Detailed instructions for completing your estimate

### Revenue Estimates for Fiscal Years 2002 to 2008 (A1/A2 estimate)

The Access database opens to a start sheet that contains several options. The first option is Part I, which has three (3) buttons. Click the "A1/A2 estimate" to open Part I data input. The other option buttons under Part I provide various reports that you can open and review/print for your records after you complete the six-year estimate and the projected balances for 2002.

Part II that has two (2) buttons. "Fund Balance Estimate" will open the form needed to complete your FY 2002 fund balance projection. This section should only be started after you have completed Part I. The second button under Part II will allow you to preview and print a summary of your estimated fund balances.

## Instructions for Part I: Six-Year Revenue Estimates

Part I is the “**A1/A2 Estimate**” which contains 11 blocks or fields. The first three fields are:

- **Agency Code** (enter the 3-digit agency code here);
- **Revenue Source** (enter the 5 digit DOA Revenue Source code. Be sure to use the leading zeros, e.g. 09060)
- **Fund Detail** (enter the Fund/Fund Detail code here. Be sure also use leading zeros here also, e.g. 0215) followed by a field for each of the years covered by this estimate.)

One entry should be made for each revenue source code used by an agency. You should also ensure that the listed revenue source codes have been established for use in CARS (see CARS Revenue Source Codes Topic 60109, dated August 2001). If the title associated with a Revenue Source Code does not accurately reflect its current use, then agencies should contact the Department of Accounts. If you enter a Revenue Source Code that is not on the current list of active source codes, Access will prompt you to enter a valid source code. You will be unable to continue unless you enter a valid code. Do not attempt to enter “prospective source codes;” they will not be accepted.

In the remaining blocks (fiscal years 2002 through 2008), agencies should enter the nongeneral fund revenue estimate for each revenue source code for this record. For all agencies other than institutions of higher education, estimates are required for all fiscal years, 2002 through 2008. Access will compute the revenue totals for each fiscal year.

**NOTE on Record Management:** Use the tab key, the mouse, or the navigation buttons on the lower left hand portion of the form, ( |< = go to first record; < = go to previous record; > = go to next record; >| = go to last record and >\* = new record) to move between fields and records.

## Instructions for Part II: Balances for FY 2002

Part II is divided into two sections. The top section displays a summary of your revised 2002 estimate summed by fund group. Follow the instructions on the form to this table. This form, “Part II – Estimated Balances by Fund Group,” reports last fiscal year’s fund balances and projects year-end balances for the current fiscal year by major fund group.

First review the instructions contained in the bottom portion of this form. Begin this section of Part II by entering your agency code (Note: As in Part I this needs to be entered each time you create a new record.) As soon as you enter the 3-digit agency code in the field provided, Access will complete the next two blocks based on the data in the table at the top of the form. Then proceed as follows:

**Ending balance 6/30/01.** For each fund group revised in FY 2002, copy the balance shown in the first column (“Ending Balance”) of the CARS 0402 Option A2 report “GLA#101, Cash with the Treasurer of Virginia,” dated 6/30/01.

**Appropriations -- Chapter 1073.** Show as a negative number the legislative appropriation for each **fund group** for FY 2002. Use Chapter 1073, 2000 Acts of Assembly.

**Appropriations -- FATS Action (Type G).** Show the total for any FATS transactions you have submitted or will submit to increase your nongeneral fund appropriation for FY 2002. This is entered as a negative number.

**Transfers to general fund.** Enter the amount from each fund group to be transferred into the general fund that is included in your nongeneral fund revenue total for the fiscal year. If statewide indirect costs have not been appropriated to your agency, then show these recoveries in the row labeled Transfers to the General Fund. If they have been appropriated, do not show them as transfers, but identify them in the revenue estimates. All transfers should be entered as negative numbers.

**Transfers to other agencies.** Enter any amount in each fund group that will be transferred to another agency as a negative number.

**Projected Ending Balance.** The form will calculate the projected ending balance for FY 2002 for this fund group. If the "Projected Ending Balance" is a negative number, the total will be displayed as zero and you will need to submit a written explanation of why appropriations exceed revenue estimates.

## **Submitting the Nongeneral Fund Revenue Estimates**

Submit the your six-year estimate to DPB by **November 9, 2001**.

When you have completed and reviewed the Access form, save the file and exit the application. Then **RENAME** a copy of the file using the following naming convention: your agency code followed by the agency initials with no spaces between them: e.g. **122DPB.mdb**. Attach the renamed Access database to an email message and send it to DPB at: [budget@dpb.state.va.us](mailto:budget@dpb.state.va.us)